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Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR) CASE NO. IPC-E-11-06
AUTHORITY TO IMPLEMENT POWER)
COST ADJUSTMENT (PCA) RATES FOR)
ELECTRIC SERVICE FROM JUNE 1, 2011)
THROUGH MAY 31, 2012.) ADDITIONAL COMMENTS OF
THE COMMISSION STAFF
)**

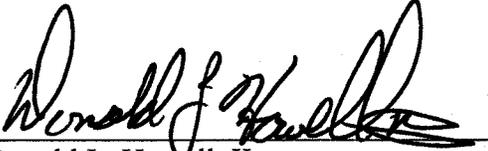
COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its Attorney of Record, Donald L. Howell II, Deputy Attorney General, and submits the following additional comments.

On May 17, 2011, the Commission Staff filed Comments in response to Idaho Power Company's annual power cost adjustment (PCA) Application. After auditing the Company's PCA workpapers and calculations, the Staff concurred in the Company's calculations with one exception. With its exception, the Staff recommended an adjustment based upon the sharing mechanism to the Company's return on equity (ROE) pursuant to Order No. 30978. *See* Larkin, Dir. at 14-15; Staff Comments at 10-12. On May 24, 2011, Idaho Power filed reply comments opposing the Staff's ROE adjustment.

After discussing the disputed ROE adjustment issue with the Company, Staff concedes that its proposed ROE adjustment was in error. Consequently, Staff believes there are no disputed issues regarding Idaho Power's PCA calculations. Having concurred in Idaho Power's PCA

calculations, the Staff recommends that the Commission grant the Application and approve the proposed tariff Schedule 55 effective June 1, 2011.

Respectfully submitted this 25 day of May 2011.


Donald L. Howell, II
Deputy Attorney General

Technical Staff: Keith Hessing
Kathy Stockton
Matt Elam
Marilyn Parker

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CERTIFICATE OF SERVICE

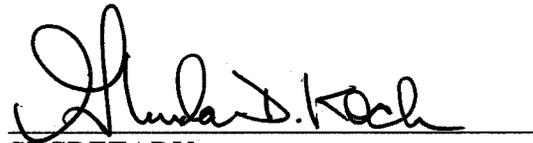
I HEREBY CERTIFY THAT I HAVE THIS 25TH DAY OF MAY 2011, SERVED THE FOREGOING **ADDITIONAL COMMENTS OF THE COMMISSION STAFF**, IN CASE NO. IPC-E-11-06, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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